Exhibit 5



Lee Saunders President

Loura Rayes

Vica Presiden

Portland, OR

Chicago, IL

Ken Deltz, RN San Dimat, CA

Olympia, VVA

Danny Donohus Albony, NY

David R. Pillman Horstsburg, PA

Harrisburg, PA

Lathern, NY

Maude Harrell

San Diego, CA

Danny J. Homas Des Moines, IA

Selvatore Luciano New Britain, CT

Worthington, OH

Roberta Lynch

Christopher Maba Westerville, OH

Westerville, OH Gleenre S. Middleson

Raiph Miller Los Angeles, CA

> Gary Micchell Madison, WI

Douglas Maore Jr San Diego, CA

Henry Micholas Fitiladelphia, PA

Randy Parratra Hosolulu Hi

Greg Powell Austin,TX

. New York, MY Eddle Rodrieuss

New York, AC Lawrence A. Roehri

> Joseph P. Rugolia Columbus, OH

South St. Paul, M

Mary E. Suillvar Alberty, NY

Son Juan, PR David Warrick

Indianapalis, IV Jeanette D. Wynn

1064-13

June 17, 2013

Mr. Kyle Herman Miller Buckfire & Co., LLC 601 Lexington Avenue, 22nd Floor New York, NY 10022 kyle.herman@millerbuckfire.com

Dear Mr. Herman:

In accordance with the instructions of the Detroit Office of the Emergency Financial Manager (EFM), I request the following information:

- A copy of the preliminary actuarial analysis, to include a full description of all
 assumptions relied upon, used to support the revised cost estimates and
 funding condition of the PFRS and GRS pension systems. Data should show
 projected normal cost for each plan and the proposed UAAL amortization
 payment as a percent of payroll.
- 2. The basis for the cost estimates of retiree health care (OPEB) including a description of all assumptions relied upon (including eligibility for benefits under the plan and benefits under the plan), the annual net OPEB obligation, and projected pay-as-you-go funding requirements for the next ten years.
- 3. A description of the proposed retiree health care plan that will rely upon Medicare Advantage and the Exchange Marketplace under the Affordable Care Act and the basis for the estimated annual City cost of between \$27.5 million and \$40 million. To the extent eligibility for benefits is revised from the assumption in item 2 above, please describe the new eligibility criteria.
- 4. A description of all assumptions, data, and documents relied upon to support the following revenue projections:
 - a. Municipal income tax
 - b. Wagering taxes
 - c. Property taxes
 - . d. State revenue sharing
 - e. Utility users' and other taxes
 - f. "Other revenue" (page 52 of the Proposal to Creditors)

American Federation of State, County and Municipal Employees, AFL-CIO
TEL (202) 429-1000 FAX (202) 429-1293 TDD (202) 659-0446 WEB www.afscme.org 1625 L Street, NW, Washington, DC 20036-5687

Mr. Kyle Herman June 17, 2013 Page 2

5. A description of all projected services and investments included in the "Reorganization (Capital investments and Professional fees)" budget line item in the ten year Restructuring Scenario (page 97 of the Proposal to Creditors). Detail related to the development of major initiatives (for example, investments on technology) should be provided as well. Documents and other supporting data that support the cost projections should be provided as well. If the identity of vendors has been established, please provide that information.

I am assisting AFSCME locals and AFSCME Council 25 with issues related to the Proposal. We have been asked to meet with the EFM's representatives on Thursday. Accordingly, information related to items 1 through 3 should be provided prior to our meeting and the remaining information as soon as possible. I appreciate your cooperation. Feel free to call me at (202)429-1237 or email skreisberg@afscme.org if you have any questions or are in need of clarification.

Sincerely,

Steven Kreisberg

Director of Collective Bargaining and

Health Care Policy

SK:tem